

ITEM NO.16

COURT NO.5

SECTION XII

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 36356/2026

[Arising out of impugned final judgment and order dated 09-01-2025 in TCA No. 183/2023 passed by the High Court of Judicature at Madras]

THE PRINCIPAL COMMISSIONER OF INCOME TAX 4

Petitioner(s)

VERSUS

M/S CHOLAMANDALAM MS GENERAL INSURANCE COMPANY LTD Respondent(s)

IA No. 199550/2026 - CONDONATION OF DELAY IN FILING

Date : 17-08-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) : Mr. S Dwarakanath, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Kartikay Aggarwal, Adv.
Mr. Shailendra Tiwary, Adv.
Mr. S Vijay Adithya, Adv.
Mr. Yogya Rajpurohit, Adv.

For Respondent(s) : Mr. Arvind Datar,, Sr. Adv.
Mr. Vivek Jain, AOR
Mr. Vinayak Mittal, Adv.
Mr. Sandeep Bagmar R, Adv.
Mr. Dwarakesh Prabhakaran, Adv.
Ms. Gunjan Prabhakaran, Adv.
Ms. Suchitra Kumbhat, Adv.
Mr. Sadiq Noor, Adv.
Mr. Rohit H Nair, Adv.
Ms. Benila Bm, Adv.
Mr. Angad Pathak, Adv.
Ms. Ishika Gandhi, Adv.

UPON hearing the counsel the Court made the following
O R D E R

1. There is a delay of 420 days in filing this Special Leave Petition and we do not find any plausible and bonafide explanation to condone this inordinate delay.

2. The Special Leave Petition is, accordingly, dismissed on the ground of delay.

3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)
ASSISTANT REGISTRAR